



2009

Massachusetts

Department of

Revenue

Schedule NIR

Net Income Reconciliation

Corporation name (enter name of principal reporting corporation if filing 355U)

Federal Identification number

Name of corporation which submits U.S. Schedule M-3

Federal Identification number

General Information

- 1 Did the corporation file SEC Form 10-K for this tax period? ☐ Yes ☐ No. If Yes, use the income as reported on SEC Form 10-K for this reconciliation.
- 2 If the corporation did not file SEC Form 10-K, were the financial statements for this tax period audited? ☐ Yes ☐ No. If Yes, use the income from the audited income statement for this reconciliation.
- 3 If the corporation did not file SEC Form 10-K and its financial statements were not audited, was an income statement prepared for this period?
☐ Yes ☐ No. If Yes, use the net income from the unaudited income statement for this reconciliation. If No, use the income from the corporation's books.

Consolidated Worldwide Income

4 Enter the corporation's total worldwide income (see instructions) 4

5	Non-includable foreign entity name	a. Federal Identification number	b. Entity type	c. Files in Massachusetts	d. Category type	e. Adjustment to income

6	Non-includable U.S. entity name	a. Federal Identification number	b. Entity type	c. Files in Massachusetts	d. Category type	e. Adjustment to income

7	Other includable entity name	a. Federal Identification number	b. Entity type	c. Files in Massachusetts	d. Category type	e. Adjustment to income

8	Adjustment to eliminations between includable and non-includable entities (from U.S. Schedule M-3, part 1, line 8) . . .	8	<input type="text"/>
9	Adjustment to reconcile the income statement for the tax year	9	<input type="text"/>
10	Intercompany dividend adjustments.	10	<input type="text"/>
11	Other statutory accounting adjustments.	11	<input type="text"/>
12	Other adjustments not required by statutory accounting	12	<input type="text"/>
13	Book income from federal return as filed	13	<input type="text"/>